

IC 33-26-5

Chapter 5. Small Claims Docket

IC 33-26-5-1**Small claims docket**

Sec. 1. The tax court shall establish a small claims docket for processing:

- (1) claims for refunds from the department of state revenue that do not exceed five thousand dollars (\$5,000) for any year; and
- (2) appeals of final determinations of assessed value made by the Indiana board of tax review that do not exceed forty-five thousand dollars (\$45,000).

As added by P.L.98-2004, SEC.5.

IC 33-26-5-2**Rules and procedures**

Sec. 2. The tax court shall adopt rules and procedures under which cases on the small claims docket are heard and decided.

As added by P.L.98-2004, SEC.5.